

§ 703. Definitions

For the purposes of this Chapter, the following definitions shall apply:

(1) (a) Except as provided in R.S. 4:707(C), “charitable organization” shall mean a nonprofit board, association, corporation, or other organization domiciled in this state and qualified with the United States Internal Revenue Service for an exemption from federal income tax under Section 501(c)(3), (4), (5), (6), (7), (8), (10), or (19) of the Internal Revenue Code.

(b) The provisions of this Paragraph shall be retroactive to January 1, 1989. No charitable organization as defined in this Paragraph or member or employee thereof which is qualified for an exemption from federal income tax under Section 501(c)(5) or (6) and which applied for a license under the former provisions of Part V-A of Chapter 14 of Title 33 of the Louisiana Revised Statutes of 1950 by October 1, 1989, shall be subject to any penalties for holding, operating, or conducting any game of chance authorized by that Part prior to the issuance or written denial of such license.

(c) Except as otherwise provided in this Chapter, an auxiliary group associated with a nonprofit veterans association, which functions in a subsidiary capacity to the parent organization and exists for the benefit and enhancement of the parent organization, shall be considered part of the parent organization for purposes of this Chapter.

(2) “Commercial lessor” means any person or other entity other than a bona fide nonprofit organization licensed under this Chapter who leases any building, structure, or premises to organizations licensed under the provisions of this Chapter.

(3) “Distributor” means any person or other entity who sells, offers for sale, or otherwise furnishes to any person supplies or equipment for use in the conduct of any game of chance authorized under this Chapter and any private contractor qualified to conduct games of chance as authorized under the provisions of R.S. 4:729.

(4) “Immediate family” means the subject individual’s spouse, children, parents, brothers and sisters, spouses of children, and spouses of brothers and sisters.

(5) “Manufacturer” means any person or other entity who manufactures for sale, offers for sale, or otherwise furnishes any gaming supplies or equipment to a licensed distributor for use in the

conduct of any game of chance authorized under this Chapter.

(6) A “municipality” shall mean an incorporated municipality.

(7) “Non-commercial lessor” means any bona fide nonprofit organization licensed under this Chapter to conduct games of chance and who leases any building, structure, or premises to other organizations licensed under the provisions of this Chapter for the purpose of conducting charitable games of chance.

(8) “Office” means the office of charitable gaming within the Department of Revenue.

(9) “Pull-tabs” shall mean single or banded tickets or cards each with its face covered to conceal one or more numbers or symbols, where one or more cards or tickets in each set have been designated in advance as a winner. The sale of pull-tabs by licensed charitable organizations during authorized sessions pursuant to the provisions of this Chapter shall constitute charitable gaming, and all revenues realized from the sale thereof shall be exempt from state income taxation and from federal income taxation to the extent allowable by the Internal Revenue Code.

(10) “Qualified association of licensed charitable organizations” means an association which, for not less than one year, has consisted of not less than ten licensed charitable organizations as defined by Subparagraph (1)(a) of this section or 707(C), and whose member organizations have contributed annual dues which average not less than three hundred dollars per member organization during the previous twelve months.

Acts 1999, No. 568, §3, eff. June 30, 1999; Acts 2001, No. 106, §1, eff. July 1, 2001.